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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
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EXHIBIT D-13
TAX MATTERS
469.5 HOURS

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

Delphi Corporation (DIP)
Tax Matters

Bill Date: 07/31/07
Bill Number: 1168053

NAME	DATE	HOURS	DESCRIPTION
GROSS C	06/01/07	1.20	WORK RE: EMERGENCE TAX PLANNING (1.2).
GROSS C	06/04/07	1.30	TAX PLANNING/ANALYSIS RE: EMERGENCE AND E&Y WORK (J. WHITSON TEAM) (1.3).
GROSS C	06/11/07	0.80	WORK RE: J. WHITSON AND E&Y EMERGENCE TAX ANALYSIS (0.8).
GROSS C	06/13/07	2.60	WORK RE: FIDELITAS VIOLATION OF EQUITY TRADING ORDER (2.6).
GROSS C	06/14/07	3.00	WORK RE: INTERNATIONAL TAX PLANNING (POLAN/BRAZIL) PER B. SPARKS (1.4); CONFERENCES RE: FIDELITAS TRADING ORDER (J. WHITSON) (1.6).
GROSS C	06/21/07	4.20	WORK RE: APALOOSA/WHITE&CASE TAX ANALYSIS MATTERS (4.2).
GROSS C	06/27/07	3.60	WORK RE: WHITE & CASE//J. WHITSON SECTION 382 EMERGENCE ANALYSIS (3.6).
		16.70	
MARAFIOTI KA	06/08/07	0.20	REVIEW CORRESPONDENCE FROM COMPANY RE: TAX ISSUES IN CONNECTION WITH SALE OF NON-CORE BUSINESSES (0.2).
MARAFIOTI KA	06/11/07	1.10	CORRESPONDENCE FROM COMPANY RE: TAX ISSUES RELATED TO POLAND AND BRAZIL LEGAL STRUCTURE MODIFICATION (1.1).
MARAFIOTI KA	06/13/07	0.60	CORRESPONDENCE EXCHANGE RE: FIDELITAS (0.3); TELECONFERENCE WITH A. GOLDMAN RE: SELL-DOWN REQUIREMENTS AND CERTIFICATION (0.1); CONSIDER INTERNATIONAL TAX PLANNING ISSUES (0.2).
MARAFIOTI KA	06/14/07	0.70	CORRESPONDENCE EXCHANGE WITH A. GOLDMAN RE: FIDELITAS (0.2); TELECONFERENCE WITH J. WHITSON RE: SAME (0.1); ANALYZE FIDELITAS ISSUES (0.3); ADDITIONAL CORRESPONDENCE RE: SAME (0.1).
MARAFIOTI KA	06/19/07	0.10	CORRESPONDENCE RE: TAX ISSUES (0.1).
MARAFIOTI KA	06/20/07	0.40	CORRESPONDENCE RE: SECTION 382(1)(5) (0.2) AND ANALYZE ISSUES RE: SAME (0.2).
MARAFIOTI KA	06/21/07	0.20	EXCHANGE CORRESPONDENCE RE: FIDELITAS & FIDELITAS CERTIFICATE (0.2).
MARAFIOTI KA	06/22/07	0.40	CONSIDER TAX ISSUES RE: SECTION 382 (1)(5) (0.4).
		3.70	

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MEISLER RE	06/07/07	0.20	DRAFT CORRESPONDENCE RE: POTENTIAL TAX STRUCTURES (0.2).
MEISLER RE	06/13/07	0.50	ANALYSIS OF INTERCOMPANY CREDIT ISSUES (0.5).
MEISLER RE	06/14/07	1.00	PREPARE FOR TELECONFERENCE WITH COMPANY RE: TAX STRUCTURES (0.1); PARTICIPATE ON TELECONFERENCE RE: SAME (0.9).
MEISLER RE	06/15/07	0.30	REVIEW AND RESPOND TO CORRESPONDENCE RE: 382(L)(5) ISSUES (0.3).
MEISLER RE	06/18/07	0.20	REVIEW CORRESPONDENCE RE: NOLS (0.1); REVIEW CORRESPONDENCE RE: POST-EMERGENCE TAX EFFICIENT STRUCTURES (0.1).
MEISLER RE	06/20/07	0.30	DRAFT CORRESPONDENCE RE: TAX REORGANIZATIONS (0.3).
MEISLER RE	06/21/07	1.30	WORKING GROUP MEETING RE: 382(L)(5) (1.0); FOLLOW UP RE: SAME (0.3).
MEISLER RE	06/22/07	0.20	DRAFT INTERNAL CORRESPONDENCE RE: 382(L)(5) (0.2).
MEISLER RE	06/24/07	0.20	CONTINUE TO REVIEW 382(L)(5) PROPOSALS (0.2).
MEISLER RE	06/25/07	0.40	WORKING GROUP TELECONFERENCE RE: 382(L)(5) (0.4).
MEISLER RE	06/27/07	0.30	ATTENTION TO 382(L)(5) CONSIDERATIONS (0.3).

4.90

Total Partner 25.30

SENSENBRENNER EB	06/04/07	0.70	EMERGENCE PLANNING TELECONFERENCE (0.5); REVIEW MATERIALS (0.2).
SENSENBRENNER EB	06/11/07	0.80	EMERGENCE PLANNING TELECONFERENCE (0.8).
SENSENBRENNER EB	06/14/07	0.80	TAX WORK RE: EMERGENCE PLANNING (0.8).
SENSENBRENNER EB	06/18/07	0.80	EMERGENCE PLANNING CONFERENCE CALL WITH J. WHITSON, S. GALE AND B. SPARKS (0.8).
SENSENBRENNER EB	06/19/07	1.00	TELECONFERENCE WITH WHITE & CASE RE: EMERGENCE PLANNING, 382(1)(5) (1.0).
SENSENBRENNER EB	06/20/07	0.40	TAX ANALYSIS RE: 382(1)(5) PLANNING (0.4).
SENSENBRENNER EB	06/25/07	1.30	EMERGENCE PLANNING CONFERENCE CALL WITH J. WHITSON AND OTHERS (0.8); TAX ANALYSIS RE: 382(1)(5) (0.5).
SENSENBRENNER EB	06/26/07	1.50	TAX ANALYSIS RE: 382(1)(5), PROCEDURES UNDER NOL TRADING ORDER (1.5).

7.30

Total Counsel 7.30

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

FEINBERG AS	06/06/07	0.50	ANALYSIS RE: STATE TAX PROOF OF CLAIM (0.5).
FEINBERG AS	06/07/07	1.80	ANALYSIS RE: STATE TAX CLAIMS (0.7); TAX ANALYSIS RE: EMERGENCE PLANNING (1.1).
FEINBERG AS	06/08/07	0.70	TAX ANALYSIS RE: STATE TAX CLAIMS (0.7).
FEINBERG AS	06/11/07	6.00	ANALYSIS RE: STATE TAX CLAIMS (1.4); TELECONFERENCE WITH M. ERICSON, EBY RE: FORMS 13-D (0.4); TAX ANALYSIS RE: FORMS 13-D (1.0); TAX ANALYSIS RE: INTERNATIONAL STRUCTURE (1.5); TAX ANALYSIS RE: EMERGENCE PLANNING (1.7).
FEINBERG AS	06/12/07	1.00	TAX TELECONFERENCE WITH D. ALBRECHT RE: TAX CLAIM (0.8); ANALYSIS RE: TAX CLAIM (0.2).
FEINBERG AS	06/13/07	2.20	TELECONFERENCE WITH D. DREIER, WHITE & CASE, RE: PLAN OF EMERGENCE (0.4); TAX ANALYSIS RE: APPLICATION OF FINAL TRADING ORDER (1.0); ANALYSIS RE: TAX CLAIMS (0.8).
FEINBERG AS	06/14/07	2.80	TELECONFERENCE WITH B. SPARKS RE: INTERNATIONAL AFFILIATES (1.0); ANALYSIS RE: TAX CLAIMS (0.5); TAX ANALYSIS RE: EMERGENCE PLANNING (1.3).
FEINBERG AS	06/15/07	2.40	ANALYSIS RE: STATE TAX CLAIMS (1.1); TAX ANALYSIS RE: EMERGENCE PLANNING (1.3).
FEINBERG AS	06/16/07	1.00	TAX ANALYSIS RE: FINAL TRADING ORDER PROCEDURES (1.0).
FEINBERG AS	06/18/07	5.50	TAX TELECONFERENCE WITH E&Y RE: EMERGENCE PLANNING (0.8); ANALYSIS RE: APPLICATION OF FINAL TRADING ORDER PROCEDURES (1.3); ANALYSIS RE: STATE TAX CLAIMS (1.1); TAX ANALYSIS RE: EMERGENCE PLANNING (2.3).
FEINBERG AS	06/19/07	2.10	INTERNATIONAL TAX TELECONFERENCE WITH WHITE & CASE (1.0); TAX ANALYSIS RE: EMERGENCE PLANNING (1.1).
FEINBERG AS	06/20/07	1.50	ANALYSIS RE: STATE TAX CLAIM (0.9); TAX ANALYSIS RE: EMERGENCE PLANNING (0.6).
FEINBERG AS	06/21/07	7.00	TAX TELECONFERENCE WITH WHITE & CASE RE: EMERGENCE PLANNING (1.3); ANALYSIS RE: STATE TAX CLAIMS (1.8); TAX ANALYSIS RE: STOCK TRANSFER RESTRICTIONS (1.5); TAX ANALYSIS RE: EMERGENCE PLANNING (2.4).
FEINBERG AS	06/22/07	5.50	TAX ANALYSIS RE: PLAN OF REORGANIZATION (2.4); TAX ANALYSIS RE: EMERGENCE PLANNING (2.1); TAX ANALYSIS RE: STATE TAX CLAIMS (1.0).
FEINBERG AS	06/25/07	6.50	TAX CALL WITH ERNST & YOUNG (1.2); ANALYSIS RE: STATE TAX CLAIMS (1.4); ANALYSIS AND DRAFTING RE: PLAN DISCLOSURE (2.1); TAX ANALYSIS RE: EMERGENCE PLANNING (1.8).

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FEINBERG AS	06/26/07	3.80	ANALYSIS RE: STATE TAX CLAIMS (1.1); TAX ANALYSIS RE: PLAN OF REORGANIZATION DISCLOSURE (1.7); TAX ANALYSIS RE: EMERGENCE PLANNING (1.0).
FEINBERG AS	06/27/07	6.70	ANALYSIS RE: APPLICATION OF FINAL TRADING ORDER (2.1); TAX CALL WITH WHITE & CASE (1.2); TAX ANALYSIS RE: EMERGENCE PLANNING (3.1); ANALYSIS RE: STATE TAX CLAIMS (0.3).
FEINBERG AS	06/28/07	3.00	ANALYSIS RE: STATE TAX CLAIMS (1.1); TAX ANALYSIS RE: EMERGENCE PLANNING (1.9).
FEINBERG AS	06/29/07	4.40	ANALYSIS RE: APPLICATION OF FINAL TRADING ORDER (1.2); TAX ANALYSIS RE: APPLICATION OF SECTION 382 (1.4); TAX ANALYSIS RE: EMERGENCE PLANNING (1.8).
		64.40	
Total Associate		64.40	
TOTAL TIME		<u>97.00</u>	

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

Delphi Corporation (DIP)
Tax Matters

Bill Date: 07/31/07
Bill Number: 1168053

Disbursement	Date	Vendor/Employee/Dept.	Amount
In-house Reproduction	06/12/07	Copy Center, D	0.20
In-house Reproduction	06/19/07	Copy Center, D	137.50
In-house Reproduction	06/22/07	Copy Center, D	1.00
In-house Reproduction	06/29/07	Copy Center, D	51.30
TOTAL IN-HOUSE REPRODUCTION			\$190.00
Telephone Expense-ECRS only	06/29/07	Telecommunications, D	1.50
Telephone Expense-ECRS only	06/29/07	Telecommunications, D	3.66
Telephone Expense-ECRS only	06/29/07	Telecommunications, D	0.58
Telephone Expense-ECRS only	06/29/07	Telecommunications, D	0.19
Telephone Expense-ECRS only	06/29/07	Telecommunications, D	0.07
TOTAL TELEPHONE EXPENSE-ECRS ONLY			\$6.00
Vendor Hosted Teleconferencing	05/07/07	Teleconferencing Services, LLC	4.31
Vendor Hosted Teleconferencing	05/08/07	Teleconferencing Services, LLC	17.79
Vendor Hosted Teleconferencing	05/10/07	Teleconferencing Services, LLC	5.63
Vendor Hosted Teleconferencing	05/14/07	Teleconferencing Services, LLC	26.17
Vendor Hosted Teleconferencing	05/21/07	Teleconferencing Services, LLC	2.93
Vendor Hosted Teleconferencing	05/29/07	Teleconferencing Services, LLC	4.61
Vendor Hosted Teleconferencing	06/04/07	Teleconferencing Services, LLC	6.83
Vendor Hosted Teleconferencing	06/11/07	Teleconferencing Services, LLC	15.21
Vendor Hosted Teleconferencing	06/12/07	Teleconferencing Services, LLC	8.86
Vendor Hosted Teleconferencing	06/14/07	Teleconferencing Services, LLC	16.05
Vendor Hosted Teleconferencing	06/18/07	Teleconferencing Services, LLC	22.58

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Disbursement	Date	Vendor/Employee/Dept.	Amount
Vendor Hosted Teleconferencing	06/19/07	Teleconferencing Services, LLC	11.20
Vendor Hosted Teleconferencing	06/21/07	Teleconferencing Services, LLC	1.52
Vendor Hosted Teleconferencing	06/25/07	Teleconferencing Services, LLC	13.30
Vendor Hosted Teleconferencing	06/27/07	Teleconferencing Services, LLC	4.01
		TOTAL VENDOR HOSTED TELECONFERENCING	\$161.00
Outside Re-search/Internet Services	06/19/07	Global Securities	243.00
		TOTAL OUTSIDE RESEARCH/INTERNET SERVICES	\$243.00
Printing to paper from TIF	06/27/07	Copy Center, D	153.29
Printing to paper from TIF	06/28/07	Copy Center, D	60.71
		TOTAL PRINTING TO PAPER FROM TIF	\$214.00
		TOTAL MATTER	\$814.00

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Delphi Corporation (DIP)
Tax Matters

Bill Date: 08/31/07
Bill Number: 1178615

NAME	DATE	HOURS	DESCRIPTION
BREWSTER JJ	07/11/07	2.70	TELECONFERENCE WITH J. WHITSON AND S. GALE RE: TAX ISSUES; REVIEW ERNST & YOUNG TAX MEMORANDUM RE: TAX TREATMENT OF BANKRUPTCY ADMINISTRATION COSTS (2.7).
BREWSTER JJ	07/12/07	6.10	REVIEW LEGAL AUTHORITIES CITED IN ERNST & YOUNG TAX MEMORANDUM (6.1).
BREWSTER JJ	07/18/07	1.40	REVIEW ERNST & YOUNG MEMORANDUM; DISCUSSIONS WITH C. GROSS, J. WHITSON AND S. GALE RE: TAX ISSUES (1.4).
		10.20	
GROSS C	07/02/07	0.90	WORK RE: PLAN TAX ANALYSIS (0.9).
GROSS C	07/06/07	0.60	WORK RE: PLAN OF EMERGENCE TAX ANALYSIS (0.6).
GROSS C	07/09/07	1.60	WORK RE: TAX ANALYSIS OF PLAN (1.6).
GROSS C	07/10/07	1.40	WORK RE: PLAN EMERGENCE TAX ANALYSIS (1.4).
GROSS C	07/11/07	2.40	TAX WORK RE: EMERGENCE ANALYSIS (2.4).
GROSS C	07/12/07	3.20	WORK RE: WHITE & CASE/APALOOSA/PARDUS SERIES A/SERIES B PREFERRED STOCK TAX ANALYSIS (3.2).
GROSS C	07/13/07	4.20	WORK RE: APPALOOSA/PARDUS A AND B PREFERRED STOCK MATTERS (4.2).
GROSS C	07/16/07	2.60	TAX WORK RE: INVESTOR PLAN AND TAX ANALYSES (1.4); WORK RE: INTERNATIONAL TAX STRUCTURING (1.2).
GROSS C	07/17/07	1.80	WORK RE: INTERNATIONAL RESTRUCTURING ANALYSIS (B.SPARKS) (1.8).
GROSS C	07/18/07	4.20	WORK RE: INVESTOR PLAN (J. SHEEHAN/J. WHITSON) (2.8); WORK RE: IRS AUDIT OF EXPENSE ITEMS (1.4).
GROSS C	07/19/07	0.60	WORK RE: INVESTOR PLAN TAX ANALYSIS (0.6).
		23.50	
MARAFIOTI KA	07/09/07	0.30	CONSIDER TAX ISSUES IN CONNECTION WITH PLAN FORMULATION (0.3).
MARAFIOTI KA	07/10/07	0.30	REVIEW TRADING ORDER IN LIGHT OF PLAN TIMELINE (0.3).
MARAFIOTI KA	07/11/07	0.30	CONSIDER TAX ISSUES IN CONNECTION WITH PLAN (0.3).

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MARAFIOTI KA	07/20/07	0.80	CORRESPONDENCE RE: TAX MATTERS (0.1); ANALYZE SECTION 382(1)(5) MATTERS IN CONNECTION WITH PLAN (0.7).
MARAFIOTI KA	07/25/07	0.10	CORRESPONDENCE RE: TAX ISSUES (0.1).
		1.80	
MEISLER RE	07/09/07	0.20	TELECONFERENCE WITH B. SPARKS RE: CORPORATE REORGANIZATIONS AND TAX RAMIFICATIONS (0.2).
MEISLER RE	07/10/07	0.30	WORKING GROUP CALL RE: TAX PLANNING FOR PLAN (0.3).
MEISLER RE	07/12/07	0.50	REVIEW AND CONSIDER DEBT PUSH DOWN CONSTRUCT (0.5).
MEISLER RE	07/17/07	1.50	TELECONFERENCE WITH B. SPARKS AND C. GROSS RE: DEBT PUSH DOWN CONCEPT (0.7); FOLLOW UP RE: SAME (0.5); NOTES TO FILE RE: SAME (0.3).
MEISLER RE	07/18/07	0.20	REVIEW AND CONSIDER TAX REORGANIZATION STRATEGIES (0.2).
MEISLER RE	07/20/07	0.20	CONTINUE TO REVIEW AND CONSIDER TAX REORGANIZATION STRATEGIES (0.2).
MEISLER RE	07/23/07	0.30	CONTINUE TO REVIEW OF TAX PLANNING STRATEGIES (0.3).
MEISLER RE	07/27/07	1.00	CONTINUE TO REVIEW AND CONSIDER TAX REORGANIZATION STRATEGIES (1.0).
		4.20	
Total Partner		39.70	
SENSENBRENNER EB	07/09/07	3.40	EMERGENCE PLANNING CONFERENCE CALL (0.7); TAX ANALYSIS RE: 382(1)(5) (2.7).
SENSENBRENNER EB	07/10/07	5.50	EMERGENCE PLANNING (1.8); TAX ANALYSIS RE: 382 (1) (5) UNDER APPALOOSA PROPOSAL (0.8); PARTICIPATE IN EMERGENCE GROUP WORKING MEETING/CALL (2.9).
SENSENBRENNER EB	07/11/07	0.50	REVIEW GM SETTLEMENT AGREEMENT RE: 414 (1) TRANSFER (0.5).
SENSENBRENNER EB	07/16/07	1.20	EMERGENCE PLANNING CONFERENCE CALL WITH J. WHITSON AND OTHERS (0.8); TAX ANALYSIS RE: SHAREHOLDER RIGHTS (0.4).
SENSENBRENNER EB	07/18/07	4.00	EMERGENCE PLANNING CONFERENCE CALL WITH J. SHEHAN, J. WHITSON AND OTHERS (1.2); TAX ANALYSIS RE: 382(1)(5) (2.3); REVIEW EPCA, OTHER DOCUMENTS RELATED TO POSSIBLE PDR (0.5).
SENSENBRENNER EB	07/19/07	1.30	TAX ANALYSIS RE: 382(1)(5) (0.8); CONFER WITH H. TUCKER AND R. WARD OF ERNST & YOUNG RE: SAME (0.5).
SENSENBRENNER EB	07/20/07	1.00	EMERGENCE PLANNING SENIOR STRATEGY CALL (1.0).

SENSENBRENNER EB	07/23/07	1.70	EMERGENCE PLANNING CONFERENCE CALL WITH J. WHITSON (0.7); REVIEW CALCULATIONS RE: 382(1)(5) (0.5); REVIEW 13 D/G (0.5).
SENSENBRENNER EB	07/25/07	0.50	REVIEW 13D/G FILINGS (0.2); TAX ANALYSIS RE: SAME (0.3).
SENSENBRENNER EB	07/27/07	2.80	SENIOR STRATEGY CONFERENCE CALL (1.3); TAX ANALYSIS RE: FORMS 13D/G (0.9); TAX ANALYSIS RE: FOREIGN RESTRUCTURINGS (0.6).
		21.90	
Total Counsel		21.90	
FEINBERG AS	07/02/07	2.30	TAX ANALYSIS RE: EMERGENCE PLANNING (2.3).
FEINBERG AS	07/09/07	3.60	TAX ANALYSIS RE: EMERGENCE PLANNING (2.1); TAX CALL WITH ERNST & YOUNG (0.8); TAX ANALYSIS RE: APPLICATION OF FINAL TRADING ORDER (0.7).
FEINBERG AS	07/10/07	5.10	PARTICIPATE IN EMERGENCE GROUP MEETING/CALL (2.9); TAX ANALYSIS RE: EMERGENCE PLANNING (2.2).
FEINBERG AS	07/11/07	3.60	TAX ANALYSIS RE: APPLICATION OF SECTION 382 (0.9); ANALYSIS RE: STATE TAX CLAIM (0.6); DRAFTING OF SETTLEMENT PROVISIONS (2.1).
FEINBERG AS	07/12/07	3.00	DRAFT SETTLEMENT PROVISIONS (2.1); TAX ANALYSIS RE: EMERGENCE PLANNING (0.9).
FEINBERG AS	07/13/07	0.40	TAX ANALYSIS RE: PREFERRED STOCK TERMS (0.4).
FEINBERG AS	07/14/07	0.60	TAX ANALYSIS RE: PROPOSED INVESTMENT PLAN (0.6).
FEINBERG AS	07/15/07	2.70	TAX ANALYSIS RE: PREFERRED STOCK TERMS (1.6); TAX ANALYSIS RE: EMERGENCE PLANNING (1.1).
FEINBERG AS	07/16/07	7.10	TAX CALL WITH ERNST & YOUNG (1.1); ANALYSIS RE: STATE TAX CLAIM (0.6); TAX ANALYSIS RE: APPLICATION OF FIRPTA RULES (0.6); TAX ANALYSIS RE: PROPOSED PLANS OF REORGANIZATION (3.1); ANALYSIS RE: APPLICATION OF SECTION 382 (1.7).
FEINBERG AS	07/17/07	3.40	TAX ANALYSIS RE: PROPOSED PLAN OF REORGANIZATION (2.1); ANALYSIS RE: APPLICATION OF SECTION 382 (1.3).
FEINBERG AS	07/18/07	2.60	TAX CALL WITH ERNST & YOUNG RE: PLAN OF REORGANIZATION (0.9); TAX ANALYSIS RE: APPLICATION OF SECTION 382 (1.7).
FEINBERG AS	07/20/07	0.50	ANALYSIS RE: FORMS 13-D (0.5).
FEINBERG AS	07/22/07	1.20	TAX ANALYSIS RE: COMPLIANCE WITH FINAL TRADING ORDER (1.2).

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

FEINBERG AS	07/23/07	6.10	TAX CALL WITH ERNST & YOUNG (0.9); ANALYSIS RE: APPLICATION OF SECTION 382 (2.7); REVIEW OF SCHEDULE 13-DS (0.9); TAX ANALYSIS RE: EMERGENCE PLANNING (1.6).
FEINBERG AS	07/24/07	2.10	TAX ANALYSIS RE: APPLICATION OF SECTION 382 TO PLAN OF EMERGENCE (2.1).
FEINBERG AS	07/25/07	0.10	TAX ANALYSIS RE: FORM 13-D (0.1).
FEINBERG AS	07/26/07	0.60	TAX ANALYSIS RE: APPLICATION OF SECTION 382 (0.6).
FEINBERG AS	07/30/07	3.00	TAX CALL WITH ERNST AND YOUNG (0.7); TAX ANALYSIS RE: APPLICATION OF SECTION 382 TO PLAN OF REORGANIZATION (2.3).
FEINBERG AS	07/31/07	3.10	TAX ANALYSIS RE: DISCLOSURE STATEMENT (2.1); ANALYSIS RE: STATE TAX SETOFF ISSUE (1.0).
		51.10	
SCHOCKETT P	07/23/07	6.20	TAX WORK RE: SECTION 382 (6.2).
SCHOCKETT P	07/24/07	3.30	TAX WORK RE: APPALOOSA, HARBINGER AND GOLDMAN SACHS PUBLIC FILINGS (3.3).
SCHOCKETT P	07/25/07	4.80	TAX WORK RE: OWNERSHIP CHANGE (4.8).
SCHOCKETT P	07/30/07	1.00	SENIOR STRATEGY TELECONFERENCE WITH J. WHITSON AND E&Y (0.4); TAX WORK RE: SECTION 382(L) (5) (0.6).
		15.30	
Total Associate		66.40	
TOTAL TIME		<u>128.00</u>	

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

Delphi Corporation (DIP)
Tax Matters

Bill Date: 08/31/07
Bill Number: 1178615

Disbursement	Date	Vendor/Employee/Dept.	Amount
Air/Rail Travel - vendor feed	02/06/07	Gross C	-298.00
TOTAL AIR/RAIL TRAVEL - VENDOR FEED			\$-298.00
In-house Reproduction	07/10/07	Copy Center, D	4.18
In-house Reproduction	07/13/07	Copy Center, D	6.26
In-house Reproduction	07/17/07	Copy Center, D	2.79
In-house Reproduction	07/17/07	Copy Center, D	0.60
In-house Reproduction	07/20/07	Copy Center, D	3.18
In-house Reproduction	07/24/07	Copy Center, D	24.27
In-house Reproduction	07/27/07	Copy Center, D	15.72
TOTAL IN-HOUSE REPRODUCTION			\$57.00
Telephone Expense-ECRS only	07/30/07	Telecommunications, D	3.78
Telephone Expense-ECRS only	07/30/07	Telecommunications, D	3.25
Telephone Expense-ECRS only	07/30/07	Telecommunications, D	0.60
Telephone Expense-ECRS only	07/30/07	Telecommunications, D	0.06
Telephone Expense-ECRS only	07/30/07	Telecommunications, D	0.31
TOTAL TELEPHONE EXPENSE-ECRS ONLY			\$8.00
Lexis/Nexis	07/16/07	Feinberg AS	124.00
TOTAL LEXIS/NEXIS			\$124.00
Westlaw	07/16/07	Feinberg AS	289.45
Westlaw	07/23/07	Schockett P	150.21
Westlaw	07/25/07	Schockett P	153.34
TOTAL WESTLAW			\$593.00
Vendor Hosted Teleconferencing	07/09/07	Teleconferencing Services, LLC	4.05
Vendor Hosted Teleconferencing	07/16/07	Teleconferencing Services, LLC	12.08

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

Disbursement	Date	Vendor/Employee/Dept.	Amount
Vendor Hosted Teleconferencing	07/18/07	Teleconferencing Services, LLC	18.08
Vendor Hosted Teleconferencing	07/23/07	Teleconferencing Services, LLC	7.62
Vendor Hosted Teleconferencing	07/30/07	Teleconferencing Services, LLC	10.17
		TOTAL VENDOR HOSTED TELECONFERENCING	\$52.00
Telco-Non Astra	07/26/07	Telecommunications, D	5.00
		TOTAL TELCO-NON ASTRA	\$5.00
Print Images to Paper (from Electronic Media)	07/02/07	Copy Center, D	66.00
		TOTAL PRINT IMAGES TO PAPER (FROM ELECTRONIC MEDIA)	\$66.00
CLR/Disclosure	07/01/07	Global Securities	227.00
		TOTAL CLR/DISCLOSURE	\$227.00
		TOTAL MATTER	\$834.00

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

Delphi Corporation (DIP)
Tax Matters

Bill Date: 09/30/07
Bill Number: 1181367

NAME	DATE	HOURS	DESCRIPTION
BREWSTER JJ	08/13/07	0.90	REVIEW AND RESPOND TO EMAIL FROM J. WHITSON OF DELPHI (0.2); REVIEW LEGAL AUTHORITIES RE: TIMING OF TAX DEDUCTIONS (0.7).
BREWSTER JJ	08/20/07	1.80	REVIEW LEGAL AUTHORITIES (1.8).
BREWSTER JJ	08/27/07	0.90	STRATEGIZE RE: TAX TREATMENT (0.9).
		3.60	
GROSS C	08/01/07	1.20	WORK RE: EMERGENCE PLAN TAX ANALYSIS (1.2).
GROSS C	08/02/07	0.60	WORK RE: PLAN TAX ANALYSIS (0.6).
GROSS C	08/03/07	3.40	WORK RE: EMERGENCE PLAN TAX ANALYSIS (3.4).
GROSS C	08/06/07	4.20	WORK RE: EMERGENCE TAX ANALYSIS (J. WHITSON/S. GALE) (4.2).
GROSS C	08/08/07	1.60	WORK RE: GM PAYMENT TAX ANALYSES AND EMERGENCE (1.6).
GROSS C	08/09/07	3.40	WORK RE: EMERGENCE TAX ANALYSIS (J. WHITSON) (3.4).
GROSS C	08/10/07	2.20	EMERGENCE TAX ANALYSIS (MR. SHEEHAN/MR. WHITSON) (2.2).
GROSS C	08/13/07	4.20	WORK RE: TAX ANALYSES OF EMERGENCE PLAN (1.6); WORK RE: TAX ANALYSES OF GM TRANSACTIONS (2.6).
GROSS C	08/14/07	0.60	TAX ANALYSIS OF EMERGENCE (0.6).
GROSS C	08/16/07	2.90	WORK RE: DISCLOSURE STATEMENT (STEVE GALE) (1.6); WORK RE: EMERGENCE PLAN TAX ANALYSES (1.3).
GROSS C	08/20/07	3.70	WORK RE: TAX ANALYSES OF PAYMENTS TO GM (2.3); WORK RE: EMERGENCE TAX ANALYSIS/DISCLOSURE STATEMENT (1.4).
GROSS C	08/21/07	2.40	WORK RE: EMERGENCE PLAN DISCLOSURE STATEMENT (2.4).
GROSS C	08/27/07	2.40	WORK RE: GM PAYMENT ANALYSIS/EMERGENCE PLAN TAX CONSEQUENCES (2.4).
GROSS C	08/30/07	0.40	WORK RE: EMERGENCE PLAN TAX ANALYSIS (0.4).
		33.20	

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MARAFIOTI KA	08/06/07	1.10	REVIEW TAX MEMO RE: POST-EMERGENCE EQUITY TRADING RESTRICTIONS (0.6); REVIEW TAX MEMO RE: RIGHTS OFFERING AND POST-EMERGENCE BOARD (0.5).
MARAFIOTI KA	08/13/07	0.70	CONSIDER TAX IMPLICATIONS OF EMERGENCE DATE AND 382 (L) (5) MATTERS(0.4); RELATED CORRESPONDENCE (0.1); REVIEW MEMO RE: 382 (L) (5) (0.2).
MARAFIOTI KA	08/17/07	1.10	TELECONFERENCE WITH J. WHITSON, S. GALE RE: TAX MATTERS IN CONNECTION WITH EMERGENCE (1.0); FOLLOWUP (0.1).
MARAFIOTI KA	08/20/07	0.30	ANALYZE ISSUES RE: TAX RESTRUCTURING (0.3).
MARAFIOTI KA	08/21/07	0.10	CORRESPONDENCE RE: TAX REFUND ISSUE (0.1).
MARAFIOTI KA	08/27/07	1.70	WORK ON ISSUES RE: TIMING OF GM AND PENSION PAYMENTS AND 414 (L) ASSUMPTION.
		5.00	
MEISLER RE	08/20/07	0.30	REVIEW AND CONSIDER TAX REORGANIZATION STRATEGY (0.3).
MEISLER RE	08/23/07	0.20	REVIEW AND RESPOND TO CORRESPONDENCE RE: RESTRUCTURING TRANSACTIONS (0.2).
MEISLER RE	08/27/07	0.50	TELECONFERENCE WITH J. WHITSON, B. SPARKS RE: CORP REORG (0.5).
MEISLER RE	08/30/07	1.80	PREPARE FOR TAX CONSOLIDATION MEETING (0.8); CONFERENCE WITH B. SPARKS, J. WHITSON, S. SNELL, RE: TAX CONSOLIDATION (1.0).
		2.80	
Total Partner		44.60	
RAMLO K	08/13/07	0.80	ANALYSIS RE: OHIO USE TAX CLAIM AND PROCEDURES TO CHALLENGE SAME (0.8).
RAMLO K	08/14/07	0.50	STRATEGY RE: OHIO USE TAX CLAIMS (0.5).
RAMLO K	08/15/07	0.80	ANALYSIS RE: SECTION 505, AUTOMATIC STAY AND STATE PROCEDURES (0.8).
RAMLO K	08/17/07	3.10	RESEARCH RE: PROCEDURAL ISSUES RELATING TO USE TAX CLAIMS (3.1).
RAMLO K	08/18/07	0.80	REVIEW OHIO TAX CLAIM, LOCATE PROCEDURES, AND STATUS OF CLAIM (0.8).
RAMLO K	08/19/07	2.10	CORRESPONDENCE FROM AND TELECONFERENCE WITH T. EHLERS RE: OHIO TAX CLAIM (2.1).

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RAMLO K	08/20/07	10.00	FURTHER ANALYSIS AND RESEARCH RE: OHIO USE TAX CLAIM ISSUES AND REVIEW MATERIALS FROM A. EHLER (7.2); TELECONFERENCE WITH B. LEUTHGE AND A. EHLER RE: SAME (1.9); TELECONFERENCE WITH A. EHLER RE: SAME (0.9).
RAMLO K	08/21/07	1.80	BEGIN DRAFTING SECTION 505 MEMO RE: OHIO USE TAX CLAIMS (0.7); FURTHER ANALYSIS RE: PRIORITY, BURDEN OF PROOF, AND STATE PROCEDURES (1.1).
RAMLO K	08/22/07	1.00	TELECONFERENCE WITH A. EHLER RE: STRATEGY AND OHIO USE TAX CLAIM (0.2); ANALYSIS RE: SAME (0.8).
RAMLO K	08/23/07	1.20	TELECONFERENCE WITH B. LEUTHGE, R. ARRIGO, AND A. EHLER RE: AUDIT (0.9); TELECONFERENCE WITH A. EHLER RE: SETTLEMENT (0.3).
RAMLO K	08/24/07	2.40	CORRESPONDENCE WITH A. EHLER RE: SETTLEMENT OF OHIO USE TAX CLAIMS (0.1); ANALYSIS RE: OBJECTION TO SAME (0.6); TELECONFERENCE WITH W. LEIGHTGE, W. ADMSON, A. EHLER RE: TAX CLAIMS (0.7); REVIEW DRAFT FICA PLEADING (1.0).
RAMLO K	08/27/07	0.40	CONTINUE REVIEW OF FICA PLEADINGS (0.4).
RAMLO K	08/28/07	0.20	CONFER WITH M. KAHN RE: IRS FICA ISSUE (0.2).
RAMLO K	08/29/07	0.50	ANALYSIS RE: TIMING OF FICA COMPLAINT (0.3); TELECONFERENCE AND CORRESPONDENCE WITH M. HAVENER RE: SAME (0.2).
RAMLO K	08/31/07	0.30	TELECONFERENCE WITH K. COBB RE: IRS/PBGC WAIVERS AND MOTION TO APPROVE SAME (0.3).
		25.90	
SCHNEIDER DA	08/13/07	0.80	CONSIDER SECTION 382 NUBIL ANALYSIS IN CONNECTION WITH 414(L) PAYMENTS (0.8).
SCHNEIDER DA	08/14/07	0.70	EVALUATE SECTION 382 AND DELPHI PAYMENT TO GM TO SATISFY PENSION LIABILITIES (0.7).
SCHNEIDER DA	08/15/07	0.40	EVALUATE TIMING OF DEDUCTION FOR PAYMENT TO GM AND TO PENSION PLAN (0.4).
SCHNEIDER DA	08/20/07	2.40	CONFERENCE WITH CLIENT RE: TAX PLANING (2.4).
SCHNEIDER DA	08/22/07	0.70	TAX WORK RE: PENSION LIABILITY ASSUMPTIONS (0.7).
SCHNEIDER DA	08/23/07	3.30	TAX WORK RE: PENSION ASSUMPTION LIABILITIES (3.3).
SCHNEIDER DA	08/24/07	1.40	TAX WORK RE: PENSION LIABILITY ASSUMPTIONS (1.4).

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SCHNEIDER DA	08/27/07	2.60	TAX WORK RE: PENSION LIABILITY ASSUMPTIONS (2.6).
12.30			
SENSENBRENNER EB	08/06/07	3.10	EMERGENCE PLANNING CONFERENCE CALL WITH J. WHITSON, S. GALE AND R. SPARKS (0.8); TAX WORK RE: EMERGENCE PAYMENTS, 382 INPUT (2.3).
SENSENBRENNER EB	08/07/07	2.70	REVIEW MATERIALS RE: 382 IMPACT, TAX FORECAST (2.1); TAX ANALYSIS RE: SAME (0.6).
SENSENBRENNER EB	08/08/07	3.00	REVIEW DISCLOSURE STATEMENT TAX PROVISIONS (1.7); TAX ANALYSIS RE: 382 IMPACT OF EMERGENCE DATE PAYMENTS (1.3).
SENSENBRENNER EB	08/09/07	1.40	REVIEW POR DISCLOSURE STATEMENT (0.6); REVISE SAME (0.8).
SENSENBRENNER EB	08/10/07	5.00	SENIOR STRATEGY CALL (1.2); TAX ANALYSIS RE: 382, TREATMENT OF VARIOUS EMERGENCE PAYMENTS (3.8).
SENSENBRENNER EB	08/13/07	5.00	REVIEW POR, DISCLOSURE STATEMENT (1.8); WORK ON DISCLOSURE STATEMENT TAX DISCLOSURE (3.2).
SENSENBRENNER EB	08/14/07	3.50	TAX WORK RE: EMERGENCE PLANNING (2.4); REVIEW AND REVISE DISCLOSURE STATEMENT (1.1).
SENSENBRENNER EB	08/15/07	4.60	TAX ANALYSIS RE: EMERGENCE PLANNING (2.0); TELECONFERENCE WITH J. WHITSON RE: EMERGENCE DATE (0.3); REVIEW POR, DISCLOSURE STATEMENT (2.3).
SENSENBRENNER EB	08/16/07	4.80	REVIEW POR, DISCLOSURE STATEMENT (1.4); TAX ANALYSIS RE: EMERGENCE PLANNING (3.4).
SENSENBRENNER EB	08/17/07	1.80	TAX ANALYSIS RE: EMERGENCE DATE (1.8).
SENSENBRENNER EB	08/20/07	2.00	EMERGENCE PLANNING CONFERENCE CALL (0.3); TAX WORK RE: POR; ANALYSIS OF EMERGENCE PAYMENTS (1.7).
SENSENBRENNER EB	08/22/07	0.50	TAX ANALYSIS RE: 414(I) PAYMENT (0.5).
SENSENBRENNER EB	08/23/07	0.60	REVIEW DISCLOSURE STATEMENT TAX DISCLOSURE (0.2); TELECONFERENCE WITH E. WEISS OF FRIED FRANK TO RESPOND TO QUESTION RE: TAX DISCLOSURE (0.4).
SENSENBRENNER EB	08/24/07	0.60	REVIEW GM AGREEMENT (0.4); DISCUSS TAX ISSUES RE: GM PAYMENTS WITH J. WHITSON (0.2).
SENSENBRENNER EB	08/27/07	1.90	TELECONFERENCE WITH J. WHITSON AND OTHERS RE: EMERGENCE PLANNING (0.6); TELECONFERENCE WITH R. SPARKS AND J. WHITSON RE: FOREIGN RESTRUCTURING TRANSACTIONS (1.1); TAX PLANNING RE: EMERGENCE (0.2).

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SENSENBRENNER EB	08/30/07	1.30	REVIEW STRUCTURE SLIDES RE: FOREIGN RESTRUCTURING TRANSACTIONS (0.5); TELECONFERENCE WITH R. SPARKS, J. WHITSON RE: FOREIGN RESTRUCTURING TRANSACTIONS (0.8).
SENSENBRENNER EB	08/31/07	1.90	SENIOR STRATEGY TELECONFERENCE (0.5); REVIEW SLIDES RE: FOREIGN RESTRUCTURING (0.4); TELECONFERENCE WITH R. SPARKS RE: FOREIGN RESTRUCTURING (1.0).
		43.70	
Total Counsel		81.90	
FEINBERG AS	08/01/07	7.70	TAX CALL WITH ERNST AND YOUNG (0.9); TAX ANALYSIS RE: PLAN OF REORGANIZATION DISCLOSURE STATEMENT (2.1); ANALYSIS RE: APPLICATION OF SECTION 382 TO PLAN OF REORGANIZATION (3.4); ANALYSIS RE: STATE TAX CLAIM (0.7); TAX ANALYSIS RE: EMERGENCE PLANNING (0.6).
FEINBERG AS	08/02/07	6.10	TAX ANALYSIS RE: DISCLOSURE STATEMENT FOR PLAN OF REORGANIZATION (3.3); TAX ANALYSIS RE: APPLICATION OF SECTION 382 TO PLAN OF REORGANIZATION (2.8).
FEINBERG AS	08/03/07	3.20	ANALYSIS RE: TAX DISCLOSURE FOR PLAN OF REORGANIZATION DISCLOSURE STATEMENT (2.4); TAX ANALYSIS RE: APPLICATION OF SECTION 382 (0.8).
FEINBERG AS	08/05/07	0.90	ANALYSIS RE: TAX DISCLOSURE FOR PLAN OF REORGANIZATION DISCLOSURE STATEMENT (0.9).
FEINBERG AS	08/06/07	3.30	TAX CALL WITH ERNST & YOUNG (0.8); ANALYSIS RE: TAX DISCLOSURE FOR DISCLOSURE STATEMENT (2.5).
FEINBERG AS	08/07/07	4.90	TAX ANALYSIS RE: APPLICATION OF SECTION 382 TO PLAN OF EMERGENCE (2.1); ANALYSIS RE: TAX DISCLOSURE FOR DISCLOSURE STATEMENT (2.8).
FEINBERG AS	08/08/07	4.20	TAX CALL WITH ERNST & YOUNG RE: EMERGENCE ISSUES (0.9); TAX ANALYSIS RE: APPLICATION OF SECTION 382 (1.7); ANALYSIS RE: TAX PROVISIONS IN DISCLOSURE SCHEDULE (1.6).
FEINBERG AS	08/09/07	2.90	ANALYSIS RE: TAX DISCLOSURE FOR DISCLOSURE STATEMENT (2.9).
FEINBERG AS	08/13/07	1.90	TAX CALL WITH ERNST & YOUNG (0.8); TAX ANALYSIS RE: EMERGENCE PLANNING (1.1).
FEINBERG AS	08/14/07	4.60	TAX ANALYSIS RE: APPLICATION OF SECTION 382 (1.8); TAX ANALYSIS RE: DISCLOSURE STATEMENT (2.8).
FEINBERG AS	08/15/07	5.70	TAX ANALYSIS RE: EMERGENCE PLANNING (1.1); TAX ANALYSIS RE: DISCLOSURE STATEMENT (4.6).

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

FEINBERG AS	08/16/07	3.50	TAX ANALYSIS RE: APPLICATION OF SECTION 382 (0.9); TAX ANALYSIS RE: DISCLOSURE STATEMENT (2.6).
FEINBERG AS	08/17/07	1.60	TAX ANALYSIS RE: EMERGENCE DATE (1.6).
FEINBERG AS	08/20/07	3.70	EMERGENCE PLANNING CONFERENCE CALL (0.3); TAX ANALYSIS RE: EMERGENCE PAYMENTS (2.3); TAX ANALYSIS RE: DISCLOSURE STATEMENT (1.1).
		54.20	
KAHN MT	08/31/07	3.80	ANALYZE FIRST IRS WAIVER MOTION AND DRAFT SECOND WAIVER MOTION (3.8).
		3.80	
SCHOCKETT P	08/01/07	2.70	TAX WORK RE: EPCA AND 382(L) (5) (2.7).
SCHOCKETT P	08/08/07	0.70	TAX WORK RE: PLAN DISCLOSURE STATEMENT (0.7).
SCHOCKETT P	08/09/07	3.10	TAX WORK RE: EPCA (2.7); TAX WORK RE: TAX DISCLOSURE IN PLAN DISCLOSURE STATEMENT (0.4).
SCHOCKETT P	08/10/07	4.10	TAX WORK RE: TAX CONSEQUENCES OF EMERGENCE (4.1).
SCHOCKETT P	08/27/07	0.70	SENIOR STRATEGY CALLS WITH J. WHITSON AND E&Y (0.7).
		11.30	
Total Associate		69.30	
TOTAL TIME		<u>195.80</u>	

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

Delphi Corporation (DIP)
Tax Matters

Bill Date: 09/30/07
Bill Number: 1181367

Disbursement	Date	Vendor/Employee/Dept.	Amount
In-house Reproduction	08/03/07	Copy Center, D	22.68
In-house Reproduction	08/07/07	Copy Center, D	15.52
In-house Reproduction	08/10/07	Copy Center, D	16.61
In-house Reproduction	08/14/07	Copy Center, D	0.10
In-house Reproduction	08/17/07	Copy Center, D	1.19
In-house Reproduction	08/21/07	Copy Center, D	0.30
In-house Reproduction	08/21/07	Copy Center, D	0.60
		TOTAL IN-HOUSE REPRODUCTION	\$57.00
Lexis/Nexis	08/02/07	Feinberg AS	124.00
		TOTAL LEXIS/NEXIS	\$124.00
Westlaw	08/02/07	Feinberg AS	60.12
Westlaw	08/17/07	Ramlo K	473.12
Westlaw	08/19/07	Ramlo K	82.50
Westlaw	08/20/07	Ramlo K	373.26
		TOTAL WESTLAW	\$989.00
Vendor Hosted Teleconferencing	08/06/07	Teleconferencing Services, LLC	7.48
Vendor Hosted Teleconferencing	08/08/07	Teleconferencing Services, LLC	6.52
Vendor Hosted Teleconferencing	08/13/07	Teleconferencing Services, LLC	9.33
Vendor Hosted Teleconferencing	08/15/07	Teleconferencing Services, LLC	4.13
Vendor Hosted Teleconferencing	08/17/07	Teleconferencing Services, LLC	23.81
Vendor Hosted Teleconferencing	08/20/07	Teleconferencing Services, LLC	7.54
Vendor Hosted Teleconferencing	08/20/07	Teleconferencing Services, LLC	3.29
Vendor Hosted Teleconferencing	08/20/07	Teleconferencing Services, LLC	2.57
Vendor Hosted Teleconferencing	08/23/07	Conference Plus Inc.	23.65
Vendor Hosted Teleconferencing	08/27/07	Teleconferencing Services, LLC	7.48

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

Disbursement	Date	Vendor/Employee/Dept.	Amount
Vendor Hosted Teleconferencing	08/27/07	Teleconferencing Services, LLC	5.56
Vendor Hosted Teleconferencing	08/31/07	Teleconferencing Services, LLC	6.64
		TOTAL VENDOR HOSTED TELECONFERENCING	\$108.00
CLR/Disclosure	08/01/07	Global Securities	30.00
		TOTAL CLR/DISCLOSURE	\$30.00
		TOTAL MATTER	\$1,308.00

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

Delphi Corporation (DIP)
Tax Matters

Bill Date: 10/31/07
Bill Number: 1182831

NAME	DATE	HOURS	DESCRIPTION
GROSS C	09/04/07	3.00	WORK RE: GM RELATED TAX MATTERS (2.6); WORK RE: FICA CLAIM (S. GALE) (0.4).
GROSS C	09/05/07	3.60	WORK RE: EMERGENCE TAX PLAN AND RIGHTS OFFERING (3.6).
GROSS C	09/10/07	0.40	PLAN DISCLOSURE TAX WORK (0.4).
GROSS C	09/11/07	1.40	WORK RE: TRADING ORDER SCHEDULE 13D TAX ANALYSIS (0.8); WORK RE: EMERGENCE TAX ANALSYES (0.6).
GROSS C	09/13/07	1.40	WORK RE: J. WHITSON/SENATOR OBAMA LEGISLATIVE PROPOSAL (1.4).
GROSS C	09/14/07	1.80	TAX WORK RE: PLAN (1.8).
GROSS C	09/17/07	0.60	TAX WORK RE: PLAN/RIGHTS TAX ANALYSIS (0.6).
GROSS C	09/28/07	1.40	WORK RE: STEERING STRATEGIC REVIEW/TAX ANALYSIS (S. GALE/J. WHITSON) (1.4).
		13.60	
Total Partner		13.60	
SENSENBRENNER EB	09/05/07	4.70	TAX WORK RE: POR, DISCLOSURE STATEMENT (4.7).
SENSENBRENNER EB	09/10/07	0.50	EMERGENCE PLANNING CONFERENCE CALL WITH J. WHITSON AND OTHERS FROM DELPHI, ERNST & YOUNG (0.5).
SENSENBRENNER EB	09/17/07	0.80	EMERGENCE PLANNING CONFERENCE CALL WITH J. WHITSON, S. GALE AND OTHERS (0.3); TAX ANALYSIS RE: PURCHASE PRICE ALLOCATION RE: STEERING SALE (0.5).
SENSENBRENNER EB	09/20/07	1.30	REVIEW DRAFT S-1 (0.8); REVISE S-1 (0.5).
SENSENBRENNER EB	09/27/07	1.70	TAX ANALYSIS RE: STEERING DISPOSITION (1.7).
		9.00	
Total Counsel		9.00	
FEINBERG AS	09/04/07	1.20	TAX ANALYSIS RE: RESTRUCTURING TRANSACTION (0.7); TAX CALL RE: EMERGENCE PLANNING (0.5).
FEINBERG AS	09/05/07	2.80	TAX ANALYSIS RE: RESTRUCTURING TRANSACTION (1.2); TAX ANALYSIS RE: EMERGENCE PLANNING (1.6).
FEINBERG AS	09/10/07	0.30	TAX ANALYSIS RE: EMERGENCE PLANNING (0.3).

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

FEINBERG AS	09/11/07	0.40	TAX ANALYSIS RE: EMERGENCE PLANNING (0.4) .
FEINBERG AS	09/12/07	0.60	TAX ANALYSIS RE: SENATE AMENDMENT (0.6) .
FEINBERG AS	09/14/07	2.30	TAX ANALYSIS RE: SENATE AMENDMENT (2.3) .
FEINBERG AS	09/17/07	1.90	TAX ANALYSIS RE: ASSET SALE AGREEMENT (1.9) .
FEINBERG AS	09/18/07	4.00	TAX ANALYSIS RE: ASSET SALE AGREEMENT (2.6) ; TAX ANALYSIS RE: RIGHTS OFFERING REGISTRATION STATEMENT (1.4) .
FEINBERG AS	09/19/07	1.30	TAX ANALYSIS RE: RIGHTS OFFERING REGISTRATION STATEMENT (1.3) .
FEINBERG AS	09/20/07	2.10	TAX ANALYSIS RE: RIGHTS OFFERING REGISTRATION STATEMENT (2.1) .
FEINBERG AS	09/23/07	1.20	ANALYSIS RE: RESTRUCTURING MOTION (1.2) .
FEINBERG AS	09/24/07	2.20	TAX ANALYSIS RE: RESTRUCTURING MOTION (2.2) .
FEINBERG AS	09/25/07	4.60	TAX ANALYSIS AND REVIEW OF RESTRUCTURING MOTION (4.6) .
FEINBERG AS	09/26/07	0.20	TAX ANALYSIS RE: RESTRUCTURING MOTION (0.2) .
FEINBERG AS	09/27/07	1.00	TAX ANALYSIS RE: EMERGENCE PLANNING (1.0) .
		26.10	
Total Associate		26.10	
TOTAL TIME		<u>48.70</u>	

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

Delphi Corporation (DIP)
Tax Matters

Bill Date: 10/31/07
Bill Number: 1182831

Disbursement	Date	Vendor/Employee/Dept.	Amount
In-house Reproduction	09/14/07	Copy Center, D	3.00
In-house Reproduction	09/21/07	Copy Center, D	1.00
		TOTAL IN-HOUSE REPRODUCTION	\$4.00
Lexis/Nexis	09/11/07	Bolton IS	471.09
Lexis/Nexis	09/17/07	Bolton IS	914.93
Lexis/Nexis	09/18/07	Feinberg AS	61.98
		TOTAL LEXIS/NEXIS	\$1,448.00
Westlaw	09/13/07	Ramlo K	275.72
Westlaw	09/14/07	Ramlo K	314.39
Westlaw	09/17/07	Feinberg AS	60.13
Westlaw	09/17/07	Bolton IS	91.63
Westlaw	09/18/07	Feinberg AS	60.13
		TOTAL WESTLAW	\$802.00
Vendor Hosted Teleconferencing	09/04/07	Teleconferencing Services, LLC	2.55
Vendor Hosted Teleconferencing	09/10/07	Teleconferencing Services, LLC	4.85
Vendor Hosted Teleconferencing	09/17/07	Teleconferencing Services, LLC	2.18
Vendor Hosted Teleconferencing	09/24/07	Teleconferencing Services, LLC	2.42
		TOTAL VENDOR HOSTED TELECONFERENCING	\$12.00
CLR/Disclosure	09/01/07	Global Securities	236.00
		TOTAL CLR/DISCLOSURE	\$236.00
		TOTAL MATTER	\$2,502.00